EXHIBIT W

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Call Date: 2018-10-25
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   Call Duration: 3:09
    Call Begin [ ] Call End [ ]
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    Call Participants:
5
        Rick Singer
6
        Robert Zangrillo
7
    File Name: 8802 2018-10-25 19-48-37 10726-001
8
    Bates No.:
9
    SINGER: [00:00] Bob, how are you?
10
11
    ZANGRILLO: Hey, Rick, how are you?
12
    SINGER: Good, I just wanted to touch base and see how things
       are going.
13
14
    ZANGRILLO: Uh.
15
    SINGER: (inaudible) good?
16
    ZANGRILLO: Uh, you know, work in progress (inaudible).
17
    SINGER: Does it ever end for you?
    ZANGRILLO: No, it does not ever end. As long as you
18
19
        aren't calling me saying there's any drama. Just make
        sure that all of, uh, (sp?) work is getting done
20
21
      (inaudible).
22
    SINGER: Absolutely.
23
    ZANGRILLO: OK, yeah (inaudible).
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- 1 SINGER: (inaudible) all of the -- all the work we're doing
- 2 for right now (inaudible) getting done absolutely
- 3 (inaudible).
- 4 ZANGRILLO: OK, great, that's the only thing I was worried
- 5 about. (sp?) is good, she -- she took a semester
- off. She's working here in Miami. And as she's doing
- great she's, you know, going to graduate close to .
- 8 And (inaudible).
- 9 SINGER: Good.
- 10 ZANGRILLO: Looking for a place so that she's, uh, ready to
- 11 start in January.
- 12 SINGER: OK, good, because I know that the classes that
- took for her in, uh, uh, d-- at the beginning of
- the year [01:00] when she left Santa Monica and now these
- 15 classes, uh, everything will be perfect. So we'll have
- no issues.
- 17 ZANGRILLO: Awesome. Is there anything else you
- 18 need?
- 19 SINGER: Yeah. The only other thing I just want you to know
- is that so my foundation is being, uh, audited now.
- 21 ZANGRILLO: OK.
- 22 SINGER: Like every foundation. And we got hundreds of
- families that have been through our foundation.
- 24 ZANGRILLO: Yeah.

- 1 SINGER: So I just wanted to make sure that you know that I'm
- 2 not going to t--, uh, tell the IRS that essentially we
- 3 got in and -- and essentially paid Donna Heinel
- 4 (sp?) at USC to help get in. We're not even going
- 5 to talk about that. All I'm going to say to the IRS is
- 6 that, uh, essentially the moneys that you paid, uh, all
- 7 went to, uh, our foundation.
- 8 ZANGRILLO: Yeah.
- 9 SINGER: And because essentially they're also looking at -- I
- think we have a total payments of over 500,000 --
- 11 ZANGRILLO: Mm-hmm.
- 12 SINGER: Which would have -- would have -- would have
- included, uh, early on with, uh, and NYU.
- 14 ZANGRILLO: Yeah, yeah, yeah.
- 15 SINGER: So I'm just going to say that, you know, [02:00] n--
- nothing really happened, uh, from that perspective.
- 17 Essentially that she d-- that didn't get in NYU and
- 18 no payment was made to my contact at NYU --
- 19 ZANGRILLO: Mm-hmm.
- 20 SINGER: Which we know it was.
- 21 ZANGRILLO: Right.
- 22 SINGER: Uh, and then we -- and then ____, I won't say
- that the, uh, the moneys went to go pay Donna Heinel

- 1 (sp?) for USC to get her in. And the other part is when
- 2 (inaudible) audit --
- 3 ZANGRILLO: What -- what -- what -- what will be
- 4 the thing -- what was the payment for? Just so I
- 5 know so we have the story straight.
- 6 SINGER: So the payment is all the same thing. All
- 7 your moneys including the classes that took for -
- 8 -
- 9 ZANGRILLO: Yeah, yeah.
- 10 SINGER: Uh, all will show they're f-- to our
- 11 foundation.
- 12 ZANGRILLO: Yeah.
- 13 SINGER: And will all show that she, uh, that they were given
- 14 to -- for, uh, our programs that handle underserved kids.
- 15 ZANGRILLO: OK, great, perfect.
- 16 SINGER: OK?
- 17 ZANGRILLO: OK, I got it.
- 18 SINGER: I just want to make sure that we're on the same
- 19 page. Uh, they may never call but just so you know
- 20 (inaudible).
- 21 ZANGRILLO: Yeah, OK, just in case they do.
- 22 SINGER: Yeah, because I'm -- I'm in Boston now.
- 23 ZANGRILLO: OK.

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1 SINGER: And I haven't been back to LA for a while so I just

want to make sure I [03:00] connected before it got too

3 late.

4 ZANGRILLO: OK, perfect. Thank you, Rick.

5 SINGER: All right, take care.

6 ZANGRILLO: OK, bye.

7 SINGER: OK, bye-bye. [03:09]

8

9 END OF AUDIO FILE